UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 02-1686

COBURN T. NORFLEET,

Petitioner - Appellant,

versus

UNITED STATES OF AMERICA,

Respondent - Appellee.

Appeal from the United States District Court for the Eastern District of North Carolina, at Raleigh. W. Earl Britt, Senior District Judge. (CA-02-57-BR)

Submitted: October 11, 2002 Decided: October 25, 2002

Before WILLIAMS and KING, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Coburn T. Norfleet, Appellant Pro Se. John A. Dudeck, Jr., Jonathan D. Carroll, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Coburn T. Norfleet appeals the district court's order dismissing his petition to quash six administrative summonses pursuant to 26 U.S.C. § 7609 (2000). Our review of the record and the district court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. See Norfleet v. United States, No. CA-02-57-BR (E.D.N.C. May 22, 2002). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED